

INTERIM IRM PROCEDURAL UPDATE

DATE: 03/02/2012

NUMBER: WI-21-0312-0537

SUBJECT: Receipt of Tax Returns

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.8 – Updating Receipt of Tax Returns

1. TAC employees may receive tax returns in the TAC office from individual taxpayers. Field Assistance does not accept tax returns from Tax Return Preparers.
2. Tax Return Preparers include individuals or businesses who prepare tax returns on behalf of another individual or business, regardless of whether they are compensated or not.
3. Field Assistance employees will educate the Tax Return Preparers by:
 - a. Articulate the new IRS Return Acceptance Policy to Tax Return Preparers, Practitioners, Accountants, Acceptance Agents, and Runners.
 - b. Ask them to mail in the tax returns themselves or file electronically.
 - c. Encourage Tax Return Preparers to become an authorized IRS e-file provider and file returns electronically, individual and business returns.
4. Field Assistance Exceptions to the Return Acceptance Policy:
 - a. Returns received from taxpayers (non-preparers).
 - b. Tax Returns received with remittance.
 - FA employees will accept tax returns with remittances and will process remittances within the 24 hours deposit standard.
 - FA employees will provide the Tax Return Preparer information on making payments on behalf of their clients using EFTPS and the electronic filing options.
 - c. Form 4868.
 - d. Any extensions, individual or business, can be accepted at any time, not limited to the due date only.
 - e. Forms 4506-T.
 - f. Imminent Refund Statute Expiration Date (RSED).
 - g. Past year returns (nonfilers), and
 - h. Routine returns when the preparer has traveled a significant distance or waited a long time.
 - i. Managers have full authority to accept returns from preparers, on a case by case basis in their individual TACs, when it is in the best interest of the Service or taxpayer hardship.

- j. Tax Return Preparers will still be required to provide a transmittal list or copies of their clients returns if they are requesting "proof of filing" per IRM 21.3.4.8.2, *Receipts For Tax Returns*.
 - k. For Form 2290, see IRM 21.3.4.18.1 (3), *TAC Employees' Responsibilities for Form 2290*, for information to provide to 2290 Tax Preparers.
- 5. Accounts Management employees do not have the authority to accept tax returns for processing.